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VETERANS AND MILITARY BENEFITS

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I. Introduction

The purpose of this Legislative Guide is to provide an overview of the history and scope of benefits currently available in this state to individuals who serve or have served in the regular or reserve components of the armed forces of the United States or in the Iowa National Guard.¹ This Legislative Guide focuses primarily upon resources and benefits provided by the State of Iowa. This Legislative Guide is not intended to be a comprehensive listing of all veterans and military benefits, and Iowa veterans are encouraged to contact their county veterans service officer for additional program and eligibility information.²

Unless otherwise stated, citations to Iowa law in this Legislative Guide are to the 2017 Iowa Code. Iowa Administrative Code references include updates through November 9, 2016.

II. Background

A. Overview

The federal government and the State of Iowa both have long histories of making benefits programs available to the men and women who have served in the United States armed forces. From the provision of pensions to injured Union veterans and widowed Civil War spouses to the provision of educational and home ownership assistance to service members returning from the United States' more recent foreign engagements, Operation Enduring Freedom and Operation Iraqi Freedom, the federal and state governments have implemented programs to assist service members in the transition from military to civilian life. This Legislative Guide provides information on many of the current state benefits available to Iowa residents who are or were members of the regular or reserve components of the armed forces of the United States or the National Guard. These benefit programs relate to education, workforce development, home ownership assistance, property tax exemptions and credits, certain income tax exemptions, special hunting and driver's licenses, medical care, and certain other family benefits.

B. Early Federal Benefits

The provision of veterans benefits in the United States was once a contentious subject of American public policy. In the wake of the Civil War, the United States provided pensions to certain veterans and established national cemeteries, including the Keokuk National Cemetery in Iowa, for the burial of Civil War veterans. Following the end of World War I, however, many of America's veterans received nothing more than a \$60 allowance to purchase a train ticket home.³ Approximately 4.7 million Americans served in the United States military in World War I, with 116,000 American

¹ References in this Guide to service in the National Guard includes service in the Army National Guard and the Air National Guard.

² See <https://va.iowa.gov/counties> (last visited September 6, 2016).

³ United States Department of Veterans Affairs, "The GI Bill's History," *available at* <http://www.benefits.va.gov/gibill/history.asp> (last visited September 6, 2016).

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dead and some 204,000 wounded.⁴ In order to provide some degree of financial assistance and retraining for the war injured, the United States Congress passed the War Risk Insurance Act Amendments of 1917, Pub. L. No. 65-20 and Pub. L. No. 65-90,⁵ and later the Vocational Rehabilitation Act of 1918, Pub. L. No. 65-178,⁶ but these statutes predominantly sought to provide resources only for disabled veterans returning to the United States.⁷ On May 19, 1924, the United States Congress sought to provide additional resources to the veterans of World War I with passage of the World War Adjusted Compensation Act of 1924, Pub. L. No. 68-120,⁸ better known as the “Bonus Act.”

The Bonus Act established a program that provided the majority of veterans with an insurance policy that furnished a \$1 bonus for every day the veteran served in the United States armed forces between certain specified dates up to a total of \$500 and an additional \$1.25 bonus for every day served abroad up to a total of \$625. Most veterans, however, were issued adjusted service certificates, with a face value of \$1,500, that could only be reimbursed 20 years after the date they were issued.⁹ During the Great Depression, a number of these veterans experienced economic and personal hardships and began to more stridently demand early payment of their bonuses. In March 1932, a small group of World War I veterans began to march from Oregon to the United States Capitol to demand payment of their bonuses. The group grew to over 15,000 people, later known as the “Bonus Expeditionary Forces,” as they descended on the nation’s capital.¹⁰ On June 17, 1932, while the Senate was considering legislation for the immediate payment of the bonuses, a group of the marchers surrounded the Capitol building, but the legislation was nonetheless defeated.¹¹ During the course of that summer the group fomented riots in Washington, D.C., and the marchers were eventually removed from the city by force. Tensions eased with the passage of a bill

⁴ United States Department of Veterans Affairs, “VA History in Brief,” p. 7, *available at* http://www.va.gov/opa/publications/archives/docs/history_in_brief.pdf (last visited September 6, 2016).

⁵ *Id.* at 7. See Pub. L. No. 65-20 *available at* <https://www.loc.gov/law/help/statutes-at-large/65th-congress/session-1/c65s1ch26.pdf> (last visited September 6, 2016) and Pub. L. No. 65-90 *available at* <https://www.loc.gov/law/help/statutes-at-large/65th-congress/session-1/c65s1ch105.pdf> (last visited September 6, 2016).

⁶ VA History in Brief at 7. See Pub. L. No. 65-178 *available at* <https://www.loc.gov/law/help/statutes-at-large/65th-congress/session-2/c65s2ch107.pdf> (last visited September 6, 2016). See also Congressional Research Service, Veterans’ Benefits: The Vocational Rehabilitation and Employment Program, January 20, 2015, *available at* http://digital.library.unt.edu/ark:/67531/metadc816082/m2/1/high_res_d/RL34627_2015Jan20.pdf (last visited December 8, 2016).

⁷ See also Department of Veterans Affairs, VA Disability Compensation Program: Legislative History, December 2004, pp. 27-52, *available at* http://www.va.gov/op3/docs/programevaluations/discompprogram/disability_comp_legislative_hist_review.pdf (last visited September 6, 2016).

⁸ See Pub. L. No. 68-120, *available at* www.loc.gov/law/help/statutes-at-large/68th-congress/c68.pdf (last visited December 8, 2016).

⁹ Joshua K. Hausman, “Fiscal Policy and Economic Recovery: The Case for the 1936 Veterans’ Bonus,” Berkeley Economic History Laboratory, July 5, 2013, p. 7 *available at* http://behl.berkeley.edu/files/2013/02/WP2013-06_Hausman.pdf (last visited September 6, 2016). See also VA History in Brief at 9.

¹⁰ Estimates put the number of these protestors between 15,000 and 40,000. VA History in Brief at 9.

¹¹ *Id.* at 9-11.

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allowing the Department of Veterans Affairs to pay the costs for veterans and their families to return to their homes.¹²

C. GI Bill of Rights

The experience of the bonus marchers influenced the next generation of American policymakers who would establish benefits programs for the veterans of America's next major conflict, World War II. Some 16 million troops served in the armed forces of the United States during World War II. Millions of these service members served for more than four years. Of those who served, 671,817 men and women were wounded, 405,399 were killed, and hundreds of thousands of military dependents were left deprived of their beloved service members and deprived of financial security.¹³ In the summer of 1944, before World War II had ended, Congress passed and President Franklin Roosevelt signed the Servicemen's Readjustment Act of 1944, more commonly known as the "GI Bill of Rights."¹⁴ The bill provided for three distinct forms of benefits to veterans returning home from the European and Pacific theaters: educational and vocational training programs; a home, farm, and business loan guarantee program; and an unemployment compensation program. These programs provided a college education or vocational training to 7.8 million veterans and \$50.1 billion in guaranteed home loans to 5.9 million veterans, and the implementation of this Act effectively transformed America's economy and the broader landscape of the United States in the process.¹⁵

D. Early Iowa Benefits

In addition to the federal benefit programs, individual states enacted other programs to benefit veterans and their families. Iowa, for example, provided conflict bonuses to veterans and benefits to war orphans. Iowa began providing educational benefits to the orphaned children of veterans from World War I and World War II.¹⁶ The State of Iowa also provided bonuses to certain service members who served during the period of the Vietnam War.¹⁷

E. Federal Legislation 1945-2000

1. Korean War

Even while programs under the 1944 GI Bill of Rights continued to be administered for World War II veterans, Congress acted to provide separate benefits to veterans of

¹² Id. at 10.

¹³ Id. at 11-13.

¹⁴ Id. at 13. The Servicemen's Readjustment Act of 1944 was signed into law on June 22, 1944. See Pub. L. No. 78-346, at pp. 284-301 available at www.loc.gov/law/help/statutes-at-large/78th-congress/c78s2.pdf (last visited December 8, 2016).

¹⁵ Id. at 13-14.

¹⁶ See 1939 Iowa Code §482.08, 1946 Iowa Code §35.8.

¹⁷ 2007 Iowa Acts, ch. 176, enacting Iowa Code §35A.8(5) (stricken by 2012 Iowa Acts, ch. 1059). See also 2008 Iowa Acts, ch. 1131, enacting Iowa Code §35A.8A (repealed by its own terms June 30, 2011).



the Korean War with passage of the Veterans' Readjustment Assistance Act of 1952, commonly referred to at the time as the "Korean GI Bill."¹⁸ The Veterans' Readjustment Assistance Act of 1952, which in part amended the 1944 legislation, provided educational, vocational, housing, and unemployment assistance to qualifying veterans of the Korean War. Under the Act and Presidential Proclamation 3080,¹⁹ individuals who received other than a dishonorable discharge, served 90 or more days on or after June 27, 1950, and entered service before February 1, 1955, were eligible for Korean War veterans benefits.²⁰ Under the Act, veterans were eligible to directly receive a single monthly payment to cover both educational expenses and general subsistence, with the veteran then paying the educational institution.²¹

In 1958, the federal government enacted legislation extending federal unemployment assistance to ex-servicemembers who served outside of defined conflict periods.²² On August 29, 1959, the federal government enacted the Veterans' Pension Act of 1959,²³ which first introduced a sliding scale for veterans' pension benefits based on income, to replace the uniform pension benefit for all veterans who did not elect to remain under the old pension benefit system.²⁴

2. Vietnam War

The federal government next enacted the Veterans' Readjustment Benefits Act of 1966, commonly referred to as the "Post-Korea and Vietnam-era GI Bill," on March 3, 1966.²⁵ In addition to education benefits, the legislation provided life insurance benefits, guaranteed home and farm loans, and job counseling and employment placement services to eligible veterans. This legislation provided retroactive benefits to members of the armed forces with periods of service between February 1, 1955, and August 4, 1964, (Post-Korean War), and August 5, 1964, through May 7, 1975 (Vietnam-era).²⁶ In terms of educational benefits, although prior GI Bills provided educational program funding for veterans attending institutions of higher education, the Post-Korea and

¹⁸ The Veterans' Readjustment Assistance Act of 1952 was signed into law on July 16, 1952. Pub. L. No. 82-550, 66 Stat. 663, available at <https://www.gpo.gov/fdsys/pkg/STATUTE-66-Pg663.pdf> (last visited September 6, 2016).

¹⁹ Available at <http://www.archives.gov/federal-register/codification/proclamations/03080.html>.

²⁰ For the purposes of determining benefit eligibility, the conflict lasted from June 27, 1950, when the United Nations Security Council adopted Security Council Resolution number 83, until President Dwight D. Eisenhower fixed the terminal date for veterans benefits under the Act pursuant to Presidential Proclamation 3080.

²¹ Congressional Research Service, "A Brief History of Veterans' Education Benefits and Their Value," p. 3, available at <https://www.fas.org/srg/crs/misc/RL34549.pdf> (last visited September 6, 2016).

²² The Ex-Servicemen's Unemployment Compensation Act of 1958 was signed into law on August 28, 1958. Pub. L. No. 85-848, 72 Stat. 1087, available at <https://www.gpo.gov/fdsys/pkg/STATUTE-72/pdf/STATUTE-72-Pg1087.pdf>.

²³ Veterans' Pension Act of 1959, Pub. L. No. 86-211, 73 Stat. 432, available at <https://www.gpo.gov/fdsys/pkg/STATUTE-73/pdf/STATUTE-73-Pg432-2.pdf>.

²⁴ VA History in Brief at 17.

²⁵ Pub. L. No. 89-358, 80 Stat. 12, available at <https://www.gpo.gov/fdsys/pkg/STATUTE-80/pdf/STATUTE-80-Pg12.pdf> (last visited September 6, 2016).

²⁶ VA History in Brief at 18-19. The August 5, 1964, commencement date was later expanded to February 28, 1961, for in-country service veterans.



Vietnam-era GI Bill was the first legislation to allow states to approve federal educational benefits for veterans pursuing high school diplomas.²⁷

Upon returning home, veterans of the Vietnam War faced unique challenges in the history of the United States armed forces. Vietnam-era veterans were more likely than those of previous conflicts to have sustained and survived disabling injuries, to have resumed civilian life with less time to transition from the theater of military operations, and, at the close of the conflict, to have returned to a country in an economic recession.²⁸ The Post-Korea and Vietnam-era GI Bill provided training to 5.5 million veterans by 1980.²⁹ In recognition of the shifting needs of Vietnam-era veteran populations, the federal government enacted the Veterans' Rehabilitation and Education Amendments of 1980, providing expanded rehabilitation programs for veterans with service-connected disabilities and expanded employment and training programs for those veterans.³⁰

3. Post-Vietnam and Gulf War Era

Following the end of the Vietnam War and the end of the military draft, the federal government fundamentally redesigned the process for induction into American armed forces, by shifting from a force dependent upon a military draft to a force constituted entirely of volunteers.³¹ On October 15, 1976, the federal government enacted the Veterans' Education and Employment Assistance Act of 1976,³² in part to "promote and assist the all volunteer military program of the United States by attracting qualified men and women to serve in the Armed forces."³³ This legislation shifted the purpose of veterans benefits, from compensating veterans for their past service to attracting servicemembers through various forms of compensation and benefits. The 1976 Act established the Veterans' Educational Assistance Program, which allowed for a servicemember to receive a \$2 match for every \$1 that the servicemember saved in a veterans education account.³⁴ Shortfalls in military recruitment led to the enactment of the Veterans' Educational Assistance Act of 1984, popularly referred to as the Montgomery GI Bill, as Title VII of the Department of Defense Authorization Act, 1985.³⁵ Under the Montgomery GI Bill, qualifying servicemembers could receive basic educational assistance of \$300 per month for up to 36 months.

²⁷ 80 Stat. 12 at 13.

²⁸ VA History in Brief at 18.

²⁹ Id.

³⁰ Pub. L. No. 96-466, 94 Stat. 2171, available at <https://www.gpo.gov/fdsys/pkg/STATUTE-94/pdf/STATUTE-94-Pg2171.pdf> (last visited September 6, 2016).

³¹ On March 29, 1975, President Gerald R. Ford issued Presidential Proclamation 4360, which terminated the then existing military draft procedures under the Military Selective Service Act. Proclamation 4360 available at <http://www.presidency.ucsb.edu/ws/?pid=23818>.

³² Pub. L. No. 94-502, 90 Stat. 2383, available at <https://www.gpo.gov/fdsys/pkg/STATUTE-90/pdf/STATUTE-90-Pg2383.pdf> (last visited September 6, 2016).

³³ 90 Stat. 2383 at 2393.

³⁴ Id. at 2395.

³⁵ Pub. L. No. 98-525, 98 Stat. 2492, available at <https://www.gpo.gov/fdsys/pkg/STATUTE-98/pdf/STATUTE-98-Pg2492.pdf> (last visited September 6, 2016).

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On April 6, 1991, the federal government enacted the Persian Gulf Conflict Supplemental Authorization and Personnel Benefits Act of 1991, Title III of which provided benefits to persons serving in the armed forces during the period of the Persian Gulf War.³⁶ The 1991 law provided for a temporary increase to family separation allowances, a temporary increase in the amount of the death gratuity, transitional health care, additional mental health benefits, programs for farmers and ranchers, health care benefits, life insurance benefits, increased educational assistance, housing benefits, and reemployment rights for servicemembers and veterans, and further recognized the conflict as being a period of war for purposes of federal veterans benefits.

4. Reforms and Updates

Throughout the period stretching from 1945 to 2000, the federal government engaged in various efforts to provide new benefits to veterans and to reform or update existing programs. In the areas of health care, the federal government adopted legislation to provide medical coverage for servicemembers exposed to radiation or Agent Orange and for servicemembers suffering from Gulf War Illness, to provide mental health services, to provide for a Women Veterans Health Program Office, and to integrate health care provided to veterans.³⁷ Outside of the areas of health care, the federal government also provided for and updated legislation providing disability benefits, provided for servicemembers' life insurance, provided grants to state-operated veterans cemeteries, provided for homeless services for veterans, and updated home loan programs for veterans.³⁸

F. Recent Federal and State Benefits

Since September 11, 2001, the federal government and the State of Iowa have enacted new military and veterans benefits programs and expanded existing programs. Among other legislation, the federal government enacted the Post-9/11 Veterans Educational Assistance Act of 2008,³⁹ more popularly known as the "Post-9/11 GI Bill," to provide up to 36 months of education benefits to qualifying individuals.⁴⁰ The State of Iowa has also worked to provide new and expanded resources to veterans in the wake

³⁶ Pub. L. No. 102-25, 105 Stat. 75, available at <https://www.gpo.gov/fdsys/pkg/STATUTE-105/pdf/STATUTE-105-Pg75.pdf> (last visited September 6, 2016).

³⁷ See generally United States Department of Veterans Affairs, VA History in Brief. In 1983, in the absence of earlier federal or court actions, Iowa enacted 1983 Iowa Acts, chapter 141 to provide benefits to Vietnam-era veterans who were exposed to Agent Orange and other chemical defoliants, herbicides, and causative agents. Available at <https://www.legis.iowa.gov/docs/publications/iactc/70.1/CH0141.pdf> (last visited September 6, 2016). See also Iowa Code ch. 36, available at <https://www.legis.iowa.gov/docs/code/2016/36.pdf> (last visited September 6, 2016). A group of class action litigants later, in 1984, agreed to a \$180 million out-of-court settlement with chemical manufacturers, and that settlement was used to establish the Agent Orange Settlement Fund. See "Agent Orange Settlement Fund," available at http://www.benefits.va.gov/COMPENSATION/claims-postservice-agent_orange-settlement-settlementFund.asp (last visited September 6, 2016).

³⁸ VA History in Brief.

³⁹ Title V of the Supplemental Appropriations Act of 2008, Pub. L. No. 110-252, 122 Stat. 2323, 2357.

⁴⁰ Id. at 2362.



of America's recent military engagements, including Operation Enduring Freedom, Operation Iraqi Freedom, and Operation New Dawn.⁴¹ The programs and benefit changes implemented in Iowa include revisions to the National Guard Educational Assistance Program, revisions to the War Orphans Educational Assistance Fund, as well as the provision of benefits related to homeownership assistance, property tax exemptions and credits, certain income tax exemptions, waivers from certain hunting and fishing licensing fees, as well as provisions to aid injured veterans and their families, to provide broad assistance to veterans through the establishment of the Veterans Trust Fund, and to recognize service members through various mediums, both on certain state-issued identification cards and on state license plates.

In 2014, the state enacted legislation to, among other things, exempt military retirement pay from individual income taxation, expand property tax exemption provisions for associations of war veterans, allow private employers to grant veterans preferences in hiring and promotion, provide expedited professional and occupational licensing for veterans and spouses of veterans who are licensed in other states, and expand the state's disabled veteran homestead tax credit.⁴²

III. Benefits Relating to Education

A. Residency Classification

Iowa's community colleges and Board of Regents universities (Regent universities) are required to classify qualified veterans and military persons, and their spouses and dependents, as Iowa residents for purposes of tuition and mandatory fees.⁴³

B. Education Credits for Military Education, Training, and Experience

Since 1996, Iowa's community colleges and Regent universities have operated under statewide articulation agreements to award and transfer college credit for educational experience in the armed services.⁴⁴ Under the articulation agreements, credit for military courses is granted in accordance with guidelines in the American Council on Education's (ACE's) Guide to Credit for Educational Experiences in the Armed Services, and the enrolling institution determines applicability of such credits to specific degree programs. The agreements also specify that community colleges and

⁴¹ The Iowa General Assembly has passed multiple pieces of legislation to provide additional or expanded benefits to veterans and their families since the start of these conflicts. See, among other pieces of legislation passed since 2011, 2011 Iowa Acts, chs. 12 and 48, 2012 Iowa Acts, chs. 1012, 1091, and 1139, 2013 Iowa Acts, chs. 46 and 98, 2014 Iowa Acts, chs. 1116 and 1117, 2015 Iowa Acts, chs. 15 and 136, and 2016 Iowa Acts, ch. 1090.

⁴² 2014 Iowa Acts, chs. 1116 and 1117.

⁴³ Iowa Code §§260C.14(14)(b), 262.9(17)(b).

⁴⁴ "Home Base Iowa Education Working Group Report of Recommendations," p. 2, *available at* <http://www.regents.iowa.gov/homebaseiowa/HBIEWGFINALREPORT.pdf> (last visited September 6, 2016).



Regent universities may adopt their own institutional policies to recognize credit based on military occupational experience.⁴⁵

Iowa's community colleges, accredited private institutions, and Regent universities are required to annually report information and statistics for the previous five academic years on the number of students who are veterans per year who received education credit for military education, training, and service, that number as a percentage of veterans known to be enrolled at the institution, the average number of such credits received by students, and the average number of credits applied toward the award or completion of a course of instruction, postsecondary diploma, degree, or other evidences of distinction.⁴⁶ Beginning in 2015, these institutions are also required to report this information and statistics for members of the reserve components of the United States armed forces and for certain members of the National Guard.⁴⁷

C. Special Educational Considerations

Iowa Code also provides that a student at an Iowa community college, accredited private institution, or Regent university who is a member of the Iowa National Guard or the reserve forces of the United States, along with certain members' spouses, and who is ordered to National Guard duty or federal active duty, may elect to withdraw from their registration and receive a full refund of tuition and mandatory fees or may arrange for course grades or later completion for all or some courses and receive a refund for courses that cannot be completed.⁴⁸

D. National Guard Educational Assistance Program

Iowa Code section 261.86, enacted in 1999, provides for the establishment of the National Guard Educational Assistance Program (NGEAP) administered by the College Student Aid Commission with eligibility determination decisions made by the Adjutant General. Members of the Iowa National Guard who are enrolled as undergraduates at a community college, an accredited private institution, or a Regent university are eligible to participate in the program if they are a resident of Iowa and are a member of an Iowa National Guard unit while receiving program benefits. Individuals participating in the program must also have satisfactorily completed initial active duty training, met necessary performance requirements, provided notice of enrollment at an eligible institution, and submitted a program application. Financial assistance under the program is limited to 120 credit hours of undergraduate study, and an individual is not eligible for the program if the individual has already met the academic requirements for receipt of a baccalaureate degree.⁴⁹

⁴⁵ "The Public Connection: Statewide Articulation Agreements Between Iowa's Community Colleges and Public Universities, A Report of the Liaison Advisory Committee on Transfer Students," p. 17, *available at* http://www.transferiniowa.org/pdf/lacts_1.pdf (last visited September 6, 2016).

⁴⁶ Iowa Code §§260C.14(24), 261.9(1)(i), 262.9(38).

⁴⁷ 2015 Iowa Acts, ch. 8, amending Iowa Code §§260C.14, 261.9, 262.9.

⁴⁸ Iowa Code §§260C.14(20), 261.9(1)(g), 262.9(30).

⁴⁹ Iowa Code §281.86(3)(a).

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Assistance received through the NGEAP is not permitted to exceed the resident tuition rate established for Regent universities. If the moneys appropriated to the College Student Aid Commission for the operation of the program are insufficient to provide assistance to eligible applicants, the Adjutant General and the College Student Aid Commission are required to determine how to distribute the appropriated moneys. The assistance received under this program cannot, however, equal less than the lower of either 50 percent of the resident tuition rate established by the Board of Regents for resident tuition or 50 percent of the tuition rate at the institution attended by the National Guard member.⁵⁰

The NGEAP educational assistance is available to members of the Iowa National Guard at nearly 30 private colleges and universities, 15 community colleges, two proprietary colleges, and Iowa's three Regent universities.⁵¹ Since the creation of the program in 1997, the State of Iowa has provided over \$52 million in educational assistance. For the 2016-2017 academic year, the highest annual award under the NGEAP is \$7,108, the average resident tuition rate for full-time students at Regent universities (\$3,554 per full-time semester or \$2,370/\$2,369/\$2,369 per full-time quarter).⁵²

To apply for assistance through the National Guard Educational Assistance Program, an eligible member of the Iowa National Guard must apply by July 1 each year for the fall enrollment and by December 1 for spring-only enrollment.⁵³ These application deadlines do not apply to members of the National Guard serving on federal active duty at the time of the deadline.⁵⁴

E. Operation Recognition High School

The Director of the Department of Education is required to administer Operation Recognition with the cooperation of the Department of Veterans Affairs. The program was created to award high school diplomas to honorably discharged veterans of World War I, World War II, and the Korean and Vietnam Conflicts who did not complete high school in order to enter into United States military service.⁵⁵ The Department of Education and the Department of Veterans Affairs have created and distributed program application materials describing qualifying dates of service as follows:

⁵⁰ Iowa Code §261.86(2).

⁵¹ Iowa College Student Aid Commission, 2016-2017 Student Financial Aid Guide, ch. 11, p. 7. *Available at* https://www.iowacollegeaid.gov/sites/default/files/CHAPTER%2011%20-%20National%20Guard_August%20update.pdf (last visited September 6, 2016).

⁵² Id. at 6.

⁵³ Id. at 4.

⁵⁴ Iowa Code §261.86(1)(f).

⁵⁵ Iowa Code §256.9(40).

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World War I:	April 6, 1917	through	November 11, 1918
World War II:	September 16, 1940	through	December 31, 1946
Korean Conflict:	June 25, 1950	through	January 31, 1955
Vietnam Conflict:	February 28, 1961	through	May 5, 1975

The Department of Education and the Department of Veterans Affairs are required to publicize the program through school districts and accredited nonpublic schools, county commissions of veterans affairs, veterans organizations, and through media outlets. All honorably discharged veterans who served during the above time periods and are residents or former residents of Iowa are eligible to receive an honorary high school diploma under this program if they did not return to school and complete their high school education following the end of their period of service in the war or conflict.⁵⁶ Honorary diplomas under this program may also be awarded posthumously, with the diplomas being mailed to the veteran's family.⁵⁷

IV. Home Ownership and Property Tax

A. Home Ownership Assistance Program

The Iowa Finance Authority (IFA) administers the Home Ownership Assistance Program for Military Families to provide loans, grants, and other means of assistance to eligible members of the United States armed forces for the purchase of a primary residence in Iowa.⁵⁸ To be considered eligible, the individual must have served a cumulative 90 days on active duty on or after September 11, 2001, or during the period of the Persian Gulf Conflict, or have suffered an injury that precluded completion of such a period of service while serving on federal active duty after September 11, 2001.⁵⁹ The surviving spouse of an eligible member of the armed forces is eligible for the program if the spouse meets the program's requirements other than the military service requirement.⁶⁰

For a home purchase to qualify under this program, the eligible individual must, with certain exceptions, receive prior approval from the IFA before closing on a qualified home, use an IFA participating lender or a lender approved to facilitate loans under the program, and, if applicable, participate in other IFA homebuyer programs.⁶¹ In addition

⁵⁶ Iowa Code §256.9(40).

⁵⁷ Iowa Code §256.9(40).

⁵⁸ Iowa Code §16.54.

⁵⁹ Iowa Code §16.54(1). In the case of injuries incurred during those time periods, the 90-day service requirement does not apply.

⁶⁰ Iowa Code §16.54(3).

⁶¹ Iowa Code §16.54(4); Iowa Admin. Code 265-27.3.

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to the loans offered under this program, the IFA also provides awards of up to \$5,000 for down payment assistance or closing costs or both for a qualifying home.⁶²

For additional information, contact the Iowa Finance Authority at 1-800-432-7230 or homebuyer.inquiry@iowa.gov.⁶³

B. Military Service Property Tax Credit and Exemption

Iowa provides a property tax exemption — payable as a credit against taxes due — for military veterans, as defined in statute,⁶⁴ and for individuals who have established a minimum aggregate of 18 months of military service and were honorably discharged and for individuals who were honorably discharged due to a service-related injury who served fewer than 18 months.⁶⁵ This property tax credit is limited to \$1,852 in exempted value and is partially paid for with a standing unlimited appropriation from the General Fund of the State.⁶⁶ Local governments are partially reimbursed by the state for providing the military service tax exemption in an amount equal to the amount the local government would have collected had a consolidated levy rate not to exceed \$6.92 per \$1,000 of assessed value been levied against the exempted valuation.⁶⁷ Certain relatives including a spouse, parent, or child of a qualifying veteran may be allowed to claim this tax exemption assuming they meet the criteria to qualify.⁶⁸ In the 2014-2015 fiscal year, the State of Iowa appropriated \$2.21 million for these exemptions.⁶⁹ A claim for the military tax credit and exemption must be filed or mailed by July 1.⁷⁰

The claim form is available at <http://www.iowa.gov/tax/forms/54146.pdf>. Upon the filing and allowance of the claim, the credit is allowed for successive years on the same property without further filing.⁷¹

C. Disabled Veteran Homestead Property Tax Credit

Iowa law provides that disabled veterans who are eligible for a homestead property tax credit and who have a permanent service-connected disability rating of 100 percent or a disability rating based on individual unemployability that is compensated at the 100 percent disability rate or who acquired the homestead under certain federal programs are allowed a homestead credit for the full amount of the property taxes levied on the homestead.⁷² Certain surviving spouses and children of a deceased veteran may

⁶² Iowa Code §16.54(6); Iowa Admin. Code 265-27.4.

⁶³ See also <http://www.iowafinanceauthority.gov/Public/Pages/PC79LN25> (last visited September 6, 2016).

⁶⁴ See Iowa Code §426A.11(2) (citing to the definition of “veteran” in Iowa Code §35.1(2)(a), (b)).

⁶⁵ Iowa Code §426A.11(4).

⁶⁶ Iowa Code §§426A.1A, 426A.11. For World War I veterans, the amount of value exempted for purposes of calculating the credit is \$2,778.

⁶⁷ Iowa Code §426A.2.

⁶⁸ Iowa Code §426A.12.

⁶⁹ Legislative Services Agency, Fiscal Services Division, “Summary of FY 2017 Budget and Department Requests: Analysis of Department Budget Requests,” p. 81, *available at* <https://www.legis.iowa.gov/docs/publications/LADR/711145.pdf> (last visited September 6, 2016).

⁷⁰ Iowa Code §426A.13(2).

⁷¹ Iowa Code §426A.13(3).

⁷² Iowa Code §425.15.



continue to receive the credit.⁷³ A claim for the disabled veteran homestead tax credit must be filed or mailed by July 1. So long as certain conditions are met, additional filings for qualified persons are not required in successive years following the initial filing.⁷⁴ The claim form is available at: https://www.tax.iowa.gov/sites/files/ldr/forms/1/54049_1.pdf.

D. Property of Associations of War Veterans

The property of any war veterans organization, not held for a pecuniary profit, is exempt from property taxation. A war veterans organization may operate bingo games on such property and still maintain the exemption if all proceeds are used for legitimate purposes of the organization. Beginning with the assessment year that commenced on January 1, 2014, an association of war veterans is allowed to engage in the occasional and irregular leasing or renting of the association's real property for under \$250 per lease without adversely impacting the association's exemption from property tax.⁷⁵

E. Military Foreclosure and Creditor Protections

Iowa Code section 654.17C prohibits a creditor from initiating a proceeding to enforce an obligation for the purchase of real estate on contract or secured by a mortgage against an individual who is a member of the Iowa National Guard or a member of a reserve or regular component of the United States armed forces while the service member is on active duty.

The State of Iowa provides certain additional civil relief to members of the Iowa National Guard pursuant to the provisions of Iowa Code chapter 29A, subchapter VI. This subchapter provides relief and protections to service members and their dependents that relate to civil law matters, including the reopening of default judgments, stays of judicial proceedings, certain fines and penalties under contracts, the computation of statutes of limitation, rates of interest, the termination of lease or rental agreements, and obligations to maintain professional liability insurance.

V. State Individual Income Tax, Employment, and Workforce Development

A. State Individual Income Tax

Iowa Code provides that certain income received for military service may be subtracted from an individual's income for the purpose of computing the service member's net income in determining state income tax liability. For the purpose of computing state income tax liability, an individual may subtract income or other payments received from the following sources:

⁷³ Iowa Code §425.15(2)(a).

⁷⁴ Iowa Code §425.2.

⁷⁵ Iowa Code §427.1(5).

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- All retirement pay of an Iowa resident for federal military service in the armed forces, the armed forces military reserve, or the National Guard.⁷⁶ The exemption is in addition to the general pension exclusion. The statute also exempts military retirement pay from the net income calculations used to determine certain personal income tax filing thresholds.⁷⁷ Certain survivor benefits received by a taxpayer are also exempted from the individual income tax.⁷⁸
- The amount of withdrawals from a qualified retirement plan made during the tax year if the taxpayer or taxpayer's spouse is a member of the Iowa National Guard or United States reserve forces and who is ordered to active duty.⁷⁹
- Active duty pay received by a person in the National Guard or armed forces military reserve for service performed on or after January 1, 2003, pursuant to military orders related to Operation Iraqi Freedom, Operation New Dawn, Operation Noble Eagle, and Operation Enduring Freedom.⁸⁰
- Military student loan repayments received by the taxpayer serving on active duty in the National Guard or armed forces military reserve or on active duty status in the armed forces.⁸¹
- All pay received by the taxpayer from the federal government for military service performed while on active duty status in the armed forces, the armed forces military reserve, or the National Guard.⁸²
- Amounts received from the Injured Veterans Grant Program.⁸³
- Amounts received from the Veterans Trust Fund as unemployment assistance or for certain travel expenses.⁸⁴

B. Veterans Preference in Employment

Iowa Code section 35C.1 provides that veterans who are citizens and residents of the United States are entitled to an employment preference in every public department of the state, and preferences in employment with all counties, cities, and school corporations of the state. The preference is applied over other applicants of no greater qualifications. Iowa Code section 35.3 also provides that a private employer may grant

⁷⁶ Iowa Code §422.7(31A).

⁷⁷ Iowa Code §422.5(3), (3B).

⁷⁸ Iowa Code §422.7(31B).

⁷⁹ Iowa Code §422.7(38). In addition, a penalty for such withdrawals shall not be assessed by the state.

⁸⁰ Iowa Code §422.7(40).

⁸¹ Iowa Code §422.7(42).

⁸² Iowa Code §422.7(24), (25), (42A).

⁸³ Iowa Code §422.7(46).

⁸⁴ Iowa Code §422.7(46A).



preferences in hiring and promotion to veterans and certain surviving spouses, so long as consistent with federal law.

A veteran who is entitled to preference in county or city civil service employment who has been honorably discharged between 45 days before and 60 days after a civil service examination is administered, may, at the discretion of the county or city civil service commission, be administered the examination within 90 days following the date the original examination was administered.⁸⁵

C. Licensed Professions and Occupations and Workforce Development

All professional and occupational licensing boards under Iowa Code chapter 272C are required to provide credit toward licensing for education, training, and service that is either obtained or completed by an individual while the individual was serving on federal active duty, state active duty, or National Guard duty.⁸⁶ These boards are also required to expedite the licensing of certain individuals who are licensed to practice in a similar profession or occupation in another state if the individual is a veteran and if the board determines that the licensing requirements of the other state are substantially equivalent to Iowa's licensing requirements. Alternatively, these boards are required to issue a provisional license to the qualifying veteran for a period of time deemed necessary to obtain a substantial equivalent to Iowa's licensing requirements.⁸⁷

The licensing boards are required to file with the Governor and the General Assembly annual reports on the awarding of credits to veterans for qualifying education, training, and service and on licensing and provisional licensing of veterans.⁸⁸

The Iowa Department of Workforce Development also provides eligible veterans and spouses with priority service under federal workforce development programs. Additionally, the department employs regional veterans representatives who are veterans themselves.⁸⁹

D. Government Procurement

Directors of each agency and department of state government are required to establish fiscal year procurement goals from certified targeted small businesses.⁹⁰ The directors are also required to establish an additional goal: that 40 percent of the total value of targeted small business procurements come from service-disabled veteran-owned businesses.⁹¹ Additionally, the state, Regents institutions, counties, townships, school districts, community colleges, cities, and other public entities are required to make good-faith efforts to utilize service-disabled veteran-owned businesses for

⁸⁵ Iowa Code §§341A.6A, 400.10(2).

⁸⁶ Iowa Code §272C.4(11).

⁸⁷ Iowa Code §272C.4(12).

⁸⁸ Iowa Code §272C.4(13).

⁸⁹ Iowa Department of Workforce Development. See <https://www.iowaworkforcedevelopment.gov/veteran-employment-services> (last visited September 29, 2016).

⁹⁰ Iowa Code §73.16(2)(a).

⁹¹ 2015 Iowa Acts, ch. 136, division III, enacting Iowa Code §73.16(2)(d).



attorneys, accountants, financial advisors, banks, underwriters, and insurers when such a public entity is issuing bonds.⁹²

VI. State-Issued Licenses, Identification, and Vehicle Tags

A. Hunting and Fishing Licenses

The Iowa Department of Natural Resources provides lifetime fishing licenses and lifetime hunting and fishing combined licenses to disabled veterans and ex-prisoners of war for a fee of \$5 plus processing.⁹³ Additionally, any service member deployed for military service is entitled to receive a partial refund equivalent to the portion of the fee representing the service member's period of military service.⁹⁴

Since July 1, 2013, 25 nonresident deer hunting licenses and wild turkey hunting licenses are required to be available annually for issuance to certain nonresidents who served in or currently serve in the armed forces of the United States and were disabled during such service, in order to participate in a hunt that is conducted by an organization that conducts hunting experiences for disabled persons.⁹⁵

B. Veteran Status Marking on Driver's Licenses and Identification Cards

In 2012, legislation was enacted allowing honorably discharged veterans to request that the Iowa Department of Transportation mark the individual's driver's license or nonoperator's identification card with an indication of the individual's veteran status. An individual requesting that such a mark appear on the individual's driver's license or nonoperator's identification card is required to provide satisfactory proof of the individual's veteran status.⁹⁶

C. Veterans License Plates

The Iowa Department of Transportation issues certain special military service plates to service members and veterans or their surviving spouses at no charge. The annual registration fees for many of these military service-related plates are transferred to the Veterans License Fee Fund and appropriated to the Commission of Veterans Affairs.⁹⁷ Special plates available to service members and veterans are presented in Table 1.

⁹² 2015 Iowa Acts, ch. 136, division III, amending Iowa Code §73.14.

⁹³ Iowa Code §483A.24(16).

⁹⁴ Iowa Code §483A.24A.

⁹⁵ Iowa Code §483A.24(5).

⁹⁶ 2012 Iowa Acts, ch. 1091, §§2, 3, amending Iowa Code §§321.189(8), 321.190(1)(b). See also 2016 Iowa Acts, (SF 2187), ch. 1111 (providing that presentation of the individual's certification of release or discharge from active duty, DD form 214, indicating honorable discharge is satisfactory proof of the individual's veteran status).

⁹⁷ Iowa Code §§35A.11, 321.34.

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Table 1

Special Military and Veteran Plates		
1. Air Force Combat Action Plates	9. Combat Medical Badge Plates	17. Navy and Marine Corps Medal Plates
2. Air Force Cross Plates	10. Disabled Veteran Plates	18. Navy Cross Plates
3. Airman's Medal Plates	11. Distinguished Service Cross Plates	19. Pearl Harbor Plates
4. Armed Forces Services Plates	12. Ex-Prisoner of War Plates	20. Purple Heart Plates
5. Bronze Star Plates	13. Gold Star Family Plates	21. Silver Star Plates
6. Combat Action Badge Plates	14. Legion of Merit Plates	22. Soldier's Medal Plates
7. Combat Action Ribbon Plates	15. Medal of Honor Plates	23. United States Armed Forces Retired Plates
8. Combat Infantryman Badge Plates	16. National Guard Plates	24. United States Veteran Plates

VII. Injured Veterans Grant Program

In 2006, the Iowa General Assembly passed and the Governor signed legislation creating the Injured Veterans Grant Program to provide grants to seriously injured veterans and their families.⁹⁸ The legislation provided \$1 million for the creation of the program to be administered by the Iowa Department of Veterans Affairs. The statute provides for grants of up to \$10,000 to seriously injured veterans whose injuries occurred in combat zones or in zones where the veteran was receiving hazardous duty pay, after September 11, 2001.⁹⁹ Iowa Code section 35A.14 further provides that the purpose of the grants is to provide assistance so that the family members of a seriously injured veteran may be with the veteran during the veteran's recovery.

The injured veterans grants are to be paid in increments of \$2,500 to the veteran for the expenses of the veteran's family up to the \$10,000 maximum. The statute and the rules promulgated by the Iowa Department of Veterans Affairs specify that the purpose of the grant program is to provide immediate financial assistance to veterans and their families and describes the following schedule for grant disbursements:¹⁰⁰

- \$2,500 paid when the veteran is medically evacuated from a combat zone following a combat-related injury.
- \$2,500 paid 30 days after the evacuation if the veteran is still hospitalized or receiving medical treatment or rehabilitation services provided by the military or the Veterans Administration.
- \$2,500 paid 60 days after the evacuation if the veteran is still hospitalized or receiving medical treatment or rehabilitation services provided by the military or the Veterans Administration.

⁹⁸ 2006 Iowa Acts, ch. 1106, enacting Iowa Code §35A.14.

⁹⁹ Iowa Code §35A.14(4).

¹⁰⁰ Iowa Code §35A.14(5); Iowa Admin. Code 801-11.2(1).



- \$2,500 paid 90 days after the evacuation if the veteran is still hospitalized or receiving medical treatment or rehabilitation services provided by the military or the Veterans Administration.

The administrative rules further provide that treatment or services eligible for reimbursement must be provided in a location that is not the veteran's home of record.¹⁰¹

Legislation enacted in 2011 allows for a veteran to be eligible for additional injured veterans grants for subsequent, unrelated injuries that also meet the eligibility requirements.¹⁰² An injured veterans grant is exempt from state income tax.¹⁰³

VIII. Veterans Trust Fund

A. Veterans Trust Fund

The Veterans Trust Fund was established in 2003.¹⁰⁴ The trust fund is controlled by the Iowa Commission of Veterans Affairs and can be used to provide financial assistance to veterans and their families for certain specified purposes.¹⁰⁵ Moneys from the Veterans Trust Fund may be provided to qualified veterans for the following purposes:¹⁰⁶

- Travel expenses for wounded veterans, and their spouses, for follow-up medical care.
- Job training or college tuition assistance for job retraining.
- Unemployment assistance during a period of unemployment due to physical or mental illness or disability resulting from military service.
- Certain expenses related to the purchase of durable medical equipment.
- Expenses for hearing care, dental care, vision care, prescription drugs, or certain medical screenings.
- Individual or family counseling.
- Family support group programs or programs for children of members of the military.
- Honor guard services.

¹⁰¹ Iowa Code §35A.14(5); Iowa Admin. Code 801-11.2(2).

¹⁰² 2011 Iowa Acts, ch. 12; see Iowa Code §35A.14(5)(d).

¹⁰³ Iowa Code §422.7(46).

¹⁰⁴ 2003 Iowa Acts, ch. 131, enacting Iowa Code §35A.13.

¹⁰⁵ For information on annual Veterans Trust Fund expenditures from 2010 through 2015, see the 2015 calendar year report, produced by the Iowa Commission of Veterans Affairs, *available at* <https://www.legis.iowa.gov/docs/publications/DF/755416.pdf> (last visited September 6, 2016).

¹⁰⁶ Iowa Code §35A.13(6)(a)-(m). For rules relating to requirements for receiving benefits from the Veterans Trust Fund, see Iowa Admin. Code 801-14.

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- Expenses related to ambulance and emergency room services.
- Emergency expenses related to vehicle repair, home repair, or temporary housing assistance.
- Expenses for establishing whether a minor child is a dependent of a deceased veteran.
- Certain matching funds to veterans organizations for the provision of accredited veteran service officers.

Legislation enacted in 2006 and 2008 provided appropriations to the trust fund and set requirements necessary for the expenditure of funds.¹⁰⁷ In order for the commission to provide financial assistance for the purposes authorized, however, the trust fund is required to reach a minimum balance of at least \$5 million, with the stated intention of the General Assembly that the trust fund reach a balance of \$50 million.¹⁰⁸ In 2008, the General Assembly established limited series lottery games to finance the Veterans Trust Fund.¹⁰⁹ Between July 1, 2008, and June 30, 2015, the Iowa Lottery Authority estimates that \$17.35 million of lottery proceeds from the veterans limited series lottery were directed to the Veterans Trust Fund.¹¹⁰ Beginning July 1, 2015, the Iowa Lottery Authority is no longer required to offer dedicated veterans limited series games but is instead required to transfer a set \$2.5 million in lottery revenues each fiscal year to the Veterans Trust Fund.¹¹¹

Prior to 2012, only interest and earnings from the trust fund were expendable for veterans benefits issued by the Iowa Commission of Veterans Affairs. Low interest rates in recent years paired with stable numbers of requests for financial assistance from veterans and veterans organizations, however, led to backlogs that could not be financed under a structure that only allowed interest and earnings to be expended. The commission is authorized to spend not only the interest and earnings from the fund but also up to \$300,000 of the moneys allocated to the fund each year from lottery revenues pursuant to Iowa Code section 99G.9A.¹¹²

In 2012, the General Assembly also provided for a one-time transfer of \$300,000 from the balance of the trust fund to the commission to address the backlog of claims for veterans financial assistance.¹¹³ As of December 31, 2015, the trust fund had a

¹⁰⁷ See 2006 Iowa Acts, ch. 1110, 2006 Iowa Acts, ch. 1185, §§66 - 68, 2008 Iowa Acts, ch. 1012, and 2008 Iowa Acts, ch. 1129.

¹⁰⁸ Iowa Code §35A.13(4).

¹⁰⁹ See 2008 Iowa Acts, ch. 1012, enacting Iowa Code §99G.9A.

¹¹⁰ See <http://www.ialottery.com/pressroom/wherethemoneygoes.asp> (last visited September 29, 2016).

¹¹¹ 2015 Iowa Acts, ch. 15, amending Iowa Code §99G.39.

¹¹² Iowa code §35A.13(4).

¹¹³ 2012 Iowa Acts, ch. 1139.

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balance of \$23.7 million with a total balance of \$335,848 spent in the 2015 calendar year.¹¹⁴

In the 2015 calendar year, the largest categories of expenditures were those for housing repairs and vehicle repairs.¹¹⁵ From 2013 through 2015, the trust fund reimbursed veterans organizations \$289,145 for honor guard services performed at veterans' funerals.¹¹⁶ In 2013 alone, the Commission of Veterans Affairs paid out \$170,095 in honor guard reimbursements to clear the backlog of 313 requests made prior to the enactment of 2012 Iowa Acts, chapter 1139.¹¹⁷

B. War Orphans Educational Assistance Account

The war orphans educational assistance account of the Veterans Trust Fund was originally created as the War Orphans Educational Aid Fund under control of the Department of Veterans Affairs to benefit the children of honorably discharged veterans of World War I and World War II and operated to provide such benefits until 1999 when the purpose of the fund was expanded to provide educational assistance to the children of additional groups of veterans.¹¹⁸ On July 1, 2013, the moneys in the fund were transferred to a separate account of the Veterans Trust Fund under the control of the Commission of Veterans Affairs.¹¹⁹ Iowa Code section 35A.13, subsection 7, provides for two different categories of educational assistance to eligible children. The statute creates separate benefits, first for children of a veteran who died while on active military service before September 11, 2001, and second for children of a veteran who died while on active military service on or after September 11, 2001.

The first category of educational assistance provides financial assistance to children from the account of up to \$600 each year, up to a lifetime total of \$3,000 per eligible child.¹²⁰ The money received by the child may be used to defray tuition expenses, matriculation, laboratory and similar fees; books and supplies costs; board and lodging; and other reasonably necessary expenses the child incurs to attend college or a business or vocational training school in Iowa.

The second category of educational assistance is directed to individuals under 31 years of age who are the children of a veteran who died while in federal military service on or after September 11, 2001.¹²¹ The qualifying veteran must have also maintained a residence in the state for at least six months immediately prior to entering into federal military service and the veteran's child must begin their post-secondary education before reaching age 26. A child who qualifies for such assistance is eligible to receive

¹¹⁴ Iowa Commission of Veterans Affairs, Iowa Veterans Trust Fund Calendar Year 2015 Report, pp. 4-6, *available at* <https://www.legis.iowa.gov/docs/publications/DF/755416.pdf>.

¹¹⁵ Id. at 6.

¹¹⁶ Id. at 5-6.

¹¹⁷ Id. at 5.

¹¹⁸ 1999 Iowa Acts, ch. 180, §§3, 4.

¹¹⁹ 2013 Iowa Acts, ch. 91.

¹²⁰ Iowa Code §35A.13(7)(b).

¹²¹ Iowa Code §35A.13(7)(c).

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educational assistance equal to no more than the highest resident undergraduate tuition for a Regent university. This assistance is intended solely to defray the costs of tuition and is therefore reduced by the amount of any state and federal education benefits, grants, or scholarships received by the child. A child eligible under this category may receive no more than the equivalent of five times the highest resident undergraduate tuition per year at a Regent university. Awards offered under this program are paid directly to the approved educational institution.

IX. Iowa Veterans Home

The Iowa Veterans Home (IVH) was founded in 1887 and is the third largest state-owned facility for veterans in the United States.¹²² The IVH is statutorily required to be maintained as a long-term health care facility serving honorably discharged veterans and their dependent spouses, as well as the surviving spouses of honorably discharged veterans and the parents of certain deceased members of the armed forces.¹²³ Eligibility requirements for admission to the IVH are the same as the requirements for hospitalization in a United States Department of Veterans Affairs facility.¹²⁴

The IVH currently serves 566 residents in seven main resident care buildings on a 150-acre campus in Marshalltown, Iowa, providing the following services to Iowa's veterans eligible for federal Veterans Affairs medical treatment: nursing care, primary care, dementia care, prescription medications, end-of-life care, rehabilitation therapy, mental health services, respiratory care, VA medical transport, social services, substance abuse services, and domiciliary and residential care.¹²⁵ Historically, the IVH has served 5,345 veteran residents and 655 spouse residents.¹²⁶ An individual who has been diagnosed as having an acute mental illness and considered dangerous to self or others, who is an acute inebriate, or who is addicted to drugs and is continuously disruptive to the operation of the IVH cannot be received or retained at the IVH.¹²⁷

X. Veterans Cemetery

The Iowa Department of Veterans Affairs operates the Iowa Veterans Cemetery located in Dallas County, just north of the city of Van Meter, Iowa. For an individual to meet the military service requirements for burial in the Iowa Veterans Cemetery the individual must have been discharged from active duty under conditions other than dishonorable, died while on active duty, served at least 20 years in the National Guard

¹²² Iowa Veterans Home, FY 2015 Annual Report, p. 2, *available at* www.legis.iowa.gov/docs/publications/DF/662497.pdf (last visited September 6, 2016).

¹²³ Iowa Code §35D.1(1).

¹²⁴ Iowa Code §35D.1(1), citing to 38 U.S.C. §1710.

¹²⁵ Iowa Veterans Home, FY 2015 Annual Report, p. 2, *available at* <http://ivh.iowa.gov/Portals/0/PDF/FY15AnnualReport.pdf?ver=2015-12-15-155028-223> (last visited September 6, 2016).

¹²⁶ Iowa Veterans Home, "Iowa Veterans Home Current and Past Residents," *available at* <https://data.iowa.gov/Health/Iowa-Veterans-Home-Current-and-Past-Residents/xqff-jfst/data> (last visited September 6, 2016).

¹²⁷ Iowa Code §35D.2(2).

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or armed forces military reserve and met certain qualifications, or have served in a Presidential call-up during service in the armed forces military reserves.¹²⁸ An application for interment at the Iowa Veterans Cemetery may be completed at the time of need or in advance of such need. A \$300 interment fee is charged for an eligible spouse or dependent child to be interred at the Iowa Veterans Cemetery. No fee is charged to a qualifying veteran.

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¹²⁸ See 38 C.F.R. §38.620.



Appendix—Additional Resources

Iowa Department of Veterans Affairs

7105 Northwest 70th Avenue,
Camp Dodge - Building 3465
Johnston, Iowa 50131
Phone: 515-252-4698
Toll Free: 1-800-838-4692
<https://va.iowa.gov/>

Iowa Commission of Veterans Affairs

7105 Northwest 70th Avenue,
Camp Dodge - Building 3465
Johnston, Iowa 50131
Phone: 515-252-4698
Toll Free: 1-800-838-4692
<https://va.iowa.gov/commission>

Iowa Veterans Home

1301 Summit Street
Marshalltown, Iowa 50158
Phone: 641-752-1501
Toll Free: 1-800-645-4591
<http://ivh.iowa.gov>

Iowa National Guard

7105 Northwest 70th Avenue
Johnston, Iowa 50131
Phone: 515-252-4582 / DSN: 431-4582
<http://www.iowanationalguard.com>

VA Central Iowa

3600 30th Street
Des Moines, Iowa 50310
Phone: 515-699-5999
<https://va.iowa.gov>

Iowa City VA Medical Center

601 Hwy 6 West
Iowa City, Iowa 52246
Phone: 319-338-0581
<https://va.iowa.gov>

Iowa Department of Education Division of Community Colleges Veterans & Military Education

400 East 14th Street
Des Moines, Iowa 50319
Phone: 515-725-2865 or 515-281-3516
<https://www.educateiowa.gov/adult-career-and-community-college/veterans-military-education>

Iowa Workforce Development Veteran Employment Services

1000 East Grand Avenue
Des Moines, Iowa 50319
E-mail: IWD_Veterans@iwd.iowa.gov
<https://www.iowaworkforcedevelopment.gov/veteran-employment-services>

Veterans Crisis Line

Veterans and their loved ones may call 1-800-273-8255 and Press 1, chat online at www.VeteransCrisisLine.net, or send a text message to 838255 to receive free, confidential support 24 hours a day, 7 days a week, 365 days a year, even if they are not registered with VA or enrolled in VA health care. Support for deaf and hard-of-hearing individuals is available.